

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
Description: This program is made up of the administrative, legal and computer support sections. This organizational structure provides for centralized management, policy development, legal, personnel, fiscal, and computer services.							
FY 2006 Original Appropriation							
3.00 FY 2006 Original Appropriation: HB 328, SB 1230, HB 395, HB 396							
General	63.55	3,811,900	2,648,200	0	0	0	6,460,100
Dedicated	6.60	569,000	1,883,600	108,000	0	0	2,560,600
Other	0.00	0	28,400	0	0	0	28,400
Total	70.15	4,380,900	4,560,200	108,000	0	0	9,049,100

Appropriation Adjustments

4.21 Surplus Eliminator: One-time salary increases provided to state employees per HB 395 or 396 are reflected here.

General	0.00	34,200	0	0	0	0	34,200
Dedicated	0.00	3,400	0	0	0	0	3,400
Total	0.00	37,600	0	0	0	0	37,600

4.31 Supplemental -- Energy Assistance: The Governor recommends providing a one-time energy assistance payment of \$50 per person for all eligible Idaho residents in recognition of the increase in costs for gas and home heating. The majority of this assistance money will be distributed based on residency and related 2004 tax information. This decision unit is for the cost of administering this payment.

Dedicated	0.00	0	85,700	0	0	0	85,700
Total	0.00	0	85,700	0	0	0	85,700

4.32 Supplemental -- Energy Assistance: The Governor recommends providing a one-time energy assistance payment of \$50 per person for all eligible Idaho residents in recognition of the increase in costs for gas and home heating. The majority of this assistance money will be distributed based on residency and related 2004 tax information.

Dedicated	0.00	0	0	0	59,404,000	0	59,404,000
Total	0.00	0	0	0	59,404,000	0	59,404,000

4.38 Supplemental - Change in Employee Compensation: The Governor recommends a 3% ongoing change in employee compensation, based on merit, to commence with the January 29, 2006 pay period. This will allow agencies to enhance employee compensation prior to the end of the current fiscal year (10 pay periods). Funding for the ongoing costs through FY 2007 is provided in DU 10.61.

General	0.00	35,900	0	0	0	0	35,900
Dedicated	0.00	3,900	0	0	0	0	3,900
Total	0.00	39,800	0	0	0	0	39,800

FY 2006 Total Appropriation

General	63.55	3,882,000	2,648,200	0	0	0	6,530,200
Dedicated	6.60	576,300	1,969,300	108,000	59,404,000	0	62,057,600
Other	0.00	0	28,400	0	0	0	28,400
Total	70.15	4,458,300	4,645,900	108,000	59,404,000	0	68,616,200

Expenditure Adjustments

6.51 Transfer Between Programs: Transfers position involved in web design from County Support to General Services.

General	1.00	32,600	0	0	0	0	32,600
Total	1.00	32,600	0	0	0	0	32,600

Tax Commission, State
Management Services

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
FY 2006 Estimated Expenditures							
General	64.55	3,914,600	2,648,200	0	0	0	6,562,800
Dedicated	6.60	576,300	1,969,300	108,000	59,404,000	0	62,057,600
Other	0.00	0	28,400	0	0	0	28,400
Total	71.15	4,490,900	4,645,900	108,000	59,404,000	0	68,648,800

Base Adjustments

8.31 Transfer Between Programs: In conjunction with DU 12.01 in County Support, transfers spending authority for County Support's computer services from General Services. This is the current Adecco contract funding portion.

General	0.00	0	(139,800)	0	0	0	(139,800)
Total	0.00	0	(139,800)	0	0	0	(139,800)

8.41 Removal of One-Time Expenditures: Removes Personnel Costs for HB 395 and SB 1230, Operating Expenses, and one-time Capital Outlay.

General	0.00	(34,200)	0	0	0	0	(34,200)
Dedicated	0.00	(166,900)	(1,526,300)	(108,000)	0	0	(1,801,200)
Total	0.00	(201,100)	(1,526,300)	(108,000)	0	0	(1,835,400)

8.42 Removal of One-Time Expenditures: Removes funding for the energy assistance initiative.

Dedicated	0.00	0	(85,700)	0	(59,404,000)	0	(59,489,700)
Total	0.00	0	(85,700)	0	(59,404,000)	0	(59,489,700)

FY 2007 Base

General	64.55	3,880,400	2,508,400	0	0	0	6,388,800
Dedicated	6.60	409,400	357,300	0	0	0	766,700
Other	0.00	0	28,400	0	0	0	28,400
Total	71.15	4,289,800	2,894,100	0	0	0	7,183,900

Program Maintenance

10.11 Change in Benefit Costs: Changes in benefit costs reflect a 3.5% increased cost of health insurance, which equates to \$250 per person.

General	0.00	16,100	0	0	0	0	16,100
Dedicated	0.00	1,700	0	0	0	0	1,700
Total	0.00	17,800	0	0	0	0	17,800

10.18 Health and Life Insurance Premium Rebate: The change in health insurance providers, from Blue Shield to Blue Cross, has created a one-time opportunity to use unexpended reserves from the previous contract. This decision unit provides for a health and life insurance premium rebate equal to two months' premiums. The health insurance rebate is for both the employer and employee. The life insurance rebate is for the employer's share only.

General	0.00	(104,900)	0	0	0	0	(104,900)
Dedicated	0.00	(11,100)	0	0	0	0	(11,100)
Total	0.00	(116,000)	0	0	0	0	(116,000)

10.21 General Inflation Adjustments: The Governor recommends an increase for inflation equivalent to 1.9% of non-medical Operating Expenditures and Trustee/Benefit Payments.

General	0.00	0	18,500	0	0	0	18,500
Dedicated	0.00	0	4,500	0	0	0	4,500
Other	0.00	0	500	0	0	0	500
Total	0.00	0	23,500	0	0	0	23,500

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
10.31 Replacement Items: This decision unit provides funding for replacement items including network software, upgrades to network disk space, servers for the enhanced GenTax system environment, desktop computers, laptop computers, production printers, vehicles, and monitors.							
Dedicated	0.00	0	18,000	215,300	0	0	233,300
Total	0.00	0	18,000	215,300	0	0	233,300
10.41 Attorney General Fees: Adjustments to costs of legal services provided by the Office of the Attorney General are reflected here.							
General	0.00	0	71,500	0	0	0	71,500
Dedicated	0.00	0	6,300	0	0	0	6,300
Total	0.00	0	77,800	0	0	0	77,800
10.45 Risk Management Fee Charge: The Office of Insurance Management reports adjustments to various cost categories based on agency claims patterns.							
General	0.00	0	1,400	0	0	0	1,400
Dedicated	0.00	0	200	0	0	0	200
Total	0.00	0	1,600	0	0	0	1,600
10.46 Controller's Fee Charge: Adjustments to the costs of statewide accounting and statewide payroll processing by the Office of the State Controller are reflected here.							
General	0.00	0	13,500	0	0	0	13,500
Dedicated	0.00	0	900	0	0	0	900
Total	0.00	0	14,400	0	0	0	14,400
10.47 Treasurer's Fee Charge: Adjustments to the costs of cash management and warrant processing by the Office of the State Treasurer are reflected here.							
General	0.00	0	(41,000)	0	0	0	(41,000)
Dedicated	0.00	0	(1,700)	0	0	0	(1,700)
Total	0.00	0	(42,700)	0	0	0	(42,700)
10.61 Salary Multiplier: This decision unit provides funding for the additional 16 pay periods to annualize the 3% ongoing change in employee compensation that was provided in DU 4.38.							
General	0.00	55,900	0	0	0	0	55,900
Dedicated	0.00	6,100	0	0	0	0	6,100
Total	0.00	62,000	0	0	0	0	62,000
10.62 Group and Temporary: This decision unit provides funding for the additional 16 pay periods to annualize the 3% ongoing change in employee compensation that was provided in DU 4.38.							
General	0.00	1,500	0	0	0	0	1,500
Dedicated	0.00	200	0	0	0	0	200
Total	0.00	1,700	0	0	0	0	1,700
FY 2007 Total Maintenance							
General	64.55	3,849,000	2,572,300	0	0	0	6,421,300
Dedicated	6.60	406,300	385,500	215,300	0	0	1,007,100
Other	0.00	0	28,900	0	0	0	28,900
Total	71.15	4,255,300	2,986,700	215,300	0	0	7,457,300

Tax Commission, State
Management Services

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
Program Enhancements							
12.01 Replace Backup Tape Library Hardware and Software: This decision unit provides spending authority for replacing the backup tape library, backup software, and acquiring storage management software. The current library has reached its end of life.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	11,200	174,000	0	0	185,200
Total	0.00	0	11,200	174,000	0	0	185,200
12.02 Network Security: This decision unit provides funding to update the security infrastructure in order to maintain operations of GenTax, Navision, and other systems.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	95,200	491,000	0	0	586,200
Total	0.00	0	95,200	491,000	0	0	586,200
12.03 Local Option Taxes: Provides spending authority to allow the Tax Commission to administer services to Nez Perce County for its local option sales tax. Authority for this service is found in Idaho Code Section 63-2605. The tax in Nez Perce expires in FY 2015.							
Dedicated	0.00	6,400	10,300	1,300	0	0	18,000
Total	0.00	6,400	10,300	1,300	0	0	18,000
12.04 Replace Leased Copier in Copy Center: This decision unit provides spending authority for the main copier in the copy center that must be replaced or the lease renewed. A base reduction of \$70,000 was included in the FY 2006 budget to recognize the end of the current lease.							
Dedicated	0.00	0	0	50,000	0	0	50,000
Total	0.00	0	0	50,000	0	0	50,000
12.05 External Software Maintenance Charges: Not recommended. Provides an increase in the ongoing annual maintenance costs for GenTax. The contract is expected to reach \$500,000 in FY 2007. The current funding level is \$200,000.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
FY 2007 Gov's Recommendation							
General	64.55	3,849,000	2,572,300	0	0	0	6,421,300
Dedicated	6.60	412,700	502,200	931,600	0	0	1,846,500
Other	0.00	0	28,900	0	0	0	28,900
Total	71.15	4,261,700	3,103,400	931,600	0	0	8,296,700

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
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Description: This program includes: The Field Services Bureau is responsible for the administration of statewide programs for: 1) taxpayer assistance; 2) collection of delinquent taxes; and 3) compliance activities. The Income/Inheritance Tax Audit Bureau is responsible for the examination of Idaho individual, fiduciary, partnership, and corporation income tax returns to assure compliance with the income tax laws of the state. In addition, the processing and audit of all mine license, inheritance tax, and kilowatt hour tax returns is accomplished within this Bureau. The Sales/Miscellaneous Tax Audit Section administers the Sales Tax Act of 1965 by auditing and providing information to individuals and firms who conduct business in the state of Idaho. This Bureau also collects beer, wine, tobacco, and cigarette taxes; audits the accounts, and keeps dealers apprised on changes in the laws. The Motor Fuel Tax Section is responsible for the administration and audit of taxes on gasoline, aircraft fuel, and special fuels (diesel, propane, and natural gas) as well as registration fees audits. Multi-State Tax Compact allows Idaho to bring uniformity and compatibility to the tax laws of the various states in cases where those laws affect multi-state business.

FY 2006 Original Appropriation

3.00 FY 2006 Original Appropriation: HB 328, SB 1230, HB 395, HB 396

General	173.05	9,509,900	1,542,600	0	0	0	11,052,500
Dedicated	54.30	3,535,000	943,700	0	0	0	4,478,700
Federal	0.00	0	0	0	0	0	0
Total	227.35	13,044,900	2,486,300	0	0	0	15,531,200

Appropriation Adjustments

4.21 Surplus Eliminator: One-time salary increases provided to state employees per HB 395 or 396 are reflected here.

General	0.00	81,200	0	0	0	0	81,200
Dedicated	0.00	26,500	0	0	0	0	26,500
Total	0.00	107,700	0	0	0	0	107,700

4.38 Supplemental - Change in Employee Compensation: The Governor recommends a 3% ongoing change in employee compensation, based on merit, to commence with the January 29, 2006 pay period. This will allow agencies to enhance employee compensation prior to the end of the current fiscal year (10 pay periods). Funding for the ongoing costs through FY 2007 is provided in DU 10.61.

General	0.00	92,900	0	0	0	0	92,900
Dedicated	0.00	30,300	0	0	0	0	30,300
Total	0.00	123,200	0	0	0	0	123,200

FY 2006 Total Appropriation

General	173.05	9,684,000	1,542,600	0	0	0	11,226,600
Dedicated	54.30	3,591,800	943,700	0	0	0	4,535,500
Federal	0.00	0	0	0	0	0	0
Total	227.35	13,275,800	2,486,300	0	0	0	15,762,100

FY 2006 Estimated Expenditures

General	173.05	9,684,000	1,542,600	0	0	0	11,226,600
Dedicated	54.30	3,591,800	943,700	0	0	0	4,535,500
Federal	0.00	0	0	0	0	0	0
Total	227.35	13,275,800	2,486,300	0	0	0	15,762,100

Tax Commission, State
Audit and Collections

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
Base Adjustments							
8.41 Removal of One-Time Expenditures: Removes Personnel Costs for HB 395 and SB 1230.							
General	0.00	(81,200)	0	0	0	0	(81,200)
Dedicated	0.00	(473,300)	0	0	0	0	(473,300)
Total	0.00	(554,500)	0	0	0	0	(554,500)
FY 2007 Base							
General	173.05	9,602,800	1,542,600	0	0	0	11,145,400
Dedicated	54.30	3,118,500	943,700	0	0	0	4,062,200
Federal	0.00	0	0	0	0	0	0
Total	227.35	12,721,300	2,486,300	0	0	0	15,207,600
Program Maintenance							
10.11 Change in Benefit Costs: Changes in benefit costs reflect a 3.5% increased cost of health insurance, which equates to \$250 per person.							
General	0.00	43,300	0	0	0	0	43,300
Dedicated	0.00	13,500	0	0	0	0	13,500
Total	0.00	56,800	0	0	0	0	56,800
10.18 Health and Life Insurance Premium Rebate: The change in health insurance providers, from Blue Shield to Blue Cross, has created a one-time opportunity to use unexpended reserves from the previous contract. This decision unit provides for a health and life insurance premium rebate equal to two months' premiums. The health insurance rebate is for both the employer and employee. The life insurance rebate is for the employer's share only.							
General	0.00	(262,900)	0	0	0	0	(262,900)
Dedicated	0.00	(85,200)	0	0	0	0	(85,200)
Total	0.00	(348,100)	0	0	0	0	(348,100)
10.21 General Inflation Adjustments: The Governor recommends an increase for inflation equivalent to 1.9% of non-medical Operating Expenditures and Trustee/Benefit Payments.							
General	0.00	0	16,700	0	0	0	16,700
Dedicated	0.00	0	14,100	0	0	0	14,100
Total	0.00	0	30,800	0	0	0	30,800
10.44 Building Services Space Charge: Reduces of spending authority based on square footage changes in Idaho Falls and Lewiston.							
General	0.00	0	(1,900)	0	0	0	(1,900)
Total	0.00	0	(1,900)	0	0	0	(1,900)
10.61 Salary Multiplier: This decision unit provides funding for the additional 16 pay periods to annualize the 3% ongoing change in employee compensation that was provided in DU 4.38.							
General	0.00	139,100	0	0	0	0	139,100
Dedicated	0.00	46,300	0	0	0	0	46,300
Total	0.00	185,400	0	0	0	0	185,400
10.62 Group and Temporary: This decision unit provides funding for the additional 16 pay periods to annualize the 3% ongoing change in employee compensation that was provided in DU 4.38.							
General	0.00	9,200	0	0	0	0	9,200
Dedicated	0.00	2,300	0	0	0	0	2,300
Total	0.00	11,500	0	0	0	0	11,500

	<u>FTP</u>	<u>Personnel Costs</u>	<u>Operating Expenditures</u>	<u>Capital Outlay</u>	<u>Trustee/ Ben Payments</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
10.71 Nondiscretionary Adjustments - Rent: This decision unit provides an increase in spending authority for external space charges for rent increases in Twin Falls and Pocatello.							
General	0.00	0	8,600	0	0	0	8,600
Total	0.00	0	8,600	0	0	0	8,600
FY 2007 Total Maintenance							
General	173.05	9,531,500	1,566,000	0	0	0	11,097,500
Dedicated	54.30	3,095,400	957,800	0	0	0	4,053,200
Federal	0.00	0	0	0	0	0	0
Total	227.35	12,626,900	2,523,800	0	0	0	15,150,700
Program Enhancements							
12.01 Local Option Sales Tax Administration: Provides spending authority to allow the Tax Commission to administer services to Nez Perce County for its local option sales tax. Authority for this service is found in Idaho Code Section 63-2605. The tax in Nez Perce expires in FY 2015.							
Dedicated	0.00	12,200	0	0	0	0	12,200
Total	0.00	12,200	0	0	0	0	12,200
FY 2007 Gov's Recommendation							
General	173.05	9,531,500	1,566,000	0	0	0	11,097,500
Dedicated	54.30	3,107,600	957,800	0	0	0	4,065,400
Federal	0.00	0	0	0	0	0	0
Total	227.35	12,639,100	2,523,800	0	0	0	15,162,900

Tax Commission, State
Revenue Operations

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
Description: Administers the voluntary tax compliance program and registration of permit holders for sales, withholding, hotel/motel, special fuels, beer, wine, cigarette, and tobacco taxes. Ensures that all individuals and licensed businesses are mailed proper tax forms for reporting. Provides taxpayer accounting, which includes establishing taxpayer liability as well as processing revenue and refund documents submitted by taxpayers. Maintains a records system capable of providing individuals with tax documents.							
FY 2006 Original Appropriation							
3.00 FY 2006 Original Appropriation: HB 328, SB 1230, HB 395, HB 396							
General	63.15	2,779,800	1,330,500	0	0	0	4,110,300
Dedicated	11.85	820,500	337,000	66,300	0	0	1,223,800
Other	0.00	0	18,300	0	0	0	18,300
Total	75.00	3,600,300	1,685,800	66,300	0	0	5,352,400
Appropriation Adjustments							
4.21 Surplus Eliminator: One-time salary increases provided to state employees per HB 395 or 396 are reflected here.							
General	0.00	23,200	0	0	0	0	23,200
Dedicated	0.00	5,200	0	0	0	0	5,200
Total	0.00	28,400	0	0	0	0	28,400
4.38 Supplemental - Change in Employee Compensation: The Governor recommends a 3% ongoing change in employee compensation, based on merit, to commence with the January 29, 2006 pay period. This will allow agencies to enhance employee compensation prior to the end of the current fiscal year (10 pay periods). Funding for the ongoing costs through FY 2007 is provided in DU 10.61.							
General	0.00	26,800	0	0	0	0	26,800
Dedicated	0.00	6,100	0	0	0	0	6,100
Total	0.00	32,900	0	0	0	0	32,900
FY 2006 Total Appropriation							
General	63.15	2,829,800	1,330,500	0	0	0	4,160,300
Dedicated	11.85	831,800	337,000	66,300	0	0	1,235,100
Other	0.00	0	18,300	0	0	0	18,300
Total	75.00	3,661,600	1,685,800	66,300	0	0	5,413,700
FY 2006 Estimated Expenditures							
General	63.15	2,829,800	1,330,500	0	0	0	4,160,300
Dedicated	11.85	831,800	337,000	66,300	0	0	1,235,100
Other	0.00	0	18,300	0	0	0	18,300
Total	75.00	3,661,600	1,685,800	66,300	0	0	5,413,700
Base Adjustments							
8.41 Removal of One-Time Expenditures: Removes Personnel Costs for HB 395 and SB 1230, Operating Expenditures, and one-time Capital Outlay.							
General	0.00	(23,200)	0	0	0	0	(23,200)
Dedicated	0.00	(218,000)	(121,100)	(66,300)	0	0	(405,400)
Total	0.00	(241,200)	(121,100)	(66,300)	0	0	(428,600)

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
FY 2007 Base							
General	63.15	2,806,600	1,330,500	0	0	0	4,137,100
Dedicated	11.85	613,800	215,900	0	0	0	829,700
Other	0.00	0	18,300	0	0	0	18,300
Total	75.00	3,420,400	1,564,700	0	0	0	4,985,100
Program Maintenance							
10.11 Change in Benefit Costs: Changes in benefit costs reflect a 3.5% increased cost of health insurance, which equates to \$250 per person.							
General	0.00	15,800	0	0	0	0	15,800
Dedicated	0.00	3,000	0	0	0	0	3,000
Total	0.00	18,800	0	0	0	0	18,800
10.18 Health and Life Insurance Premium Rebate: The change in health insurance providers, from Blue Shield to Blue Cross, has created a one-time opportunity to use unexpended reserves from the previous contract. This decision unit provides for a health and life insurance premium rebate equal to two months' premiums. The health insurance rebate is for both the employer and employee. The life insurance rebate is for the employer's share only.							
General	0.00	(87,000)	0	0	0	0	(87,000)
Dedicated	0.00	(16,800)	0	0	0	0	(16,800)
Total	0.00	(103,800)	0	0	0	0	(103,800)
10.21 General Inflation Adjustments: The Governor recommends an increase for inflation equivalent to 1.9% of non-medical Operating Expenditures and Trustee/Benefit Payments.							
General	0.00	0	17,300	0	0	0	17,300
Dedicated	0.00	0	2,800	0	0	0	2,800
Other	0.00	0	300	0	0	0	300
Total	0.00	0	20,400	0	0	0	20,400
10.31 Replacement Items: This decision unit provides spending authority for replacing a mail slicer (\$7,700) and postage machine (\$26,500) to meet new postal requirements effective in January of 2007.							
Dedicated	0.00	0	0	34,200	0	0	34,200
Total	0.00	0	0	34,200	0	0	34,200
10.61 Salary Multiplier: This decision unit provides funding for the additional 16 pay periods to annualize the 3% ongoing change in employee compensation that was provided in DU 4.38.							
General	0.00	36,200	0	0	0	0	36,200
Dedicated	0.00	7,200	0	0	0	0	7,200
Total	0.00	43,400	0	0	0	0	43,400
10.62 Group and Temporary: This decision unit provides funding for the additional 16 pay periods to annualize the 3% ongoing change in employee compensation that was provided in DU 4.38.							
General	0.00	6,600	0	0	0	0	6,600
Dedicated	0.00	2,600	0	0	0	0	2,600
Total	0.00	9,200	0	0	0	0	9,200
FY 2007 Total Maintenance							
General	63.15	2,778,200	1,347,800	0	0	0	4,126,000
Dedicated	11.85	609,800	218,700	34,200	0	0	862,700
Other	0.00	0	18,600	0	0	0	18,600
Total	75.00	3,388,000	1,585,100	34,200	0	0	5,007,300

Tax Commission, State
Revenue Operations

	<u>FTP</u>	<u>Personnel Costs</u>	<u>Operating Expenditures</u>	<u>Capital Outlay</u>	<u>Trustee/ Ben Payments</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
Program Enhancements							
12.01 Local Option Sales Taxes: Provides spending authority to allow the Tax Commission to administer services to Nez Perce County for its local option sales tax. Authority for this service is found in Idaho Code Section 63-2605. The tax in Nez Perce expires in FY 2015.							
Dedicated	0.00	33,600	47,100	1,500	0	0	82,200
Total	0.00	33,600	47,100	1,500	0	0	82,200
12.02 Imaging and Remittance Process: This decision unit provides funding for the software and hardware to allow imaging of full sized returns. This will reduce storage costs, improve customer responsiveness, and reduce collection times for income tax receivables.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	386,700	209,000	0	0	595,700
Total	0.00	0	386,700	209,000	0	0	595,700
12.03 Tax Check-Off: Provides spending authority for HB 125 from the 2005 Legislature, which established a new individual income tax check-off for the Idaho Guard and Reserve Family Support Fund. Statute 63-3067A(d) allows \$3,000 to cover additional costs of administration.							
Dedicated	0.00	0	3,000	0	0	0	3,000
Total	0.00	0	3,000	0	0	0	3,000
FY 2007 Gov's Recommendation							
General	63.15	2,778,200	1,347,800	0	0	0	4,126,000
Dedicated	11.85	643,400	655,500	244,700	0	0	1,543,600
Other	0.00	0	18,600	0	0	0	18,600
Total	75.00	3,421,600	2,021,900	244,700	0	0	5,688,200

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
Description: County Support is responsible for the assessment of real and personal property; exercising supervision of the system of ad valorem taxation throughout the state; annual appraisals of all class three operating property (as required by Chapter 63-701, Idaho Code); development and maintenance of a uniform tax code area reporting system (as required by Chapter 63-2215, Idaho Code); examination of property tax levies of all taxing districts to insure compliance with Idaho Code; development of forms, procedures, and computer software necessary for county assessors to appraise property; development of an assessor's manual in order to facilitate uniformity of appraisals; and administration of the property tax relief under the Circuit Breaker Program.							
FY 2006 Original Appropriation							
3.00 FY 2006 Original Appropriation: HB 328, SB 1230, HB 395, HB 396							
General	38.00	2,399,400	596,600	0	0	0	2,996,000
Dedicated	0.00	81,700	0	0	0	0	81,700
Other	0.00	0	96,200	0	0	0	96,200
Total	38.00	2,481,100	692,800	0	0	0	3,173,900
Appropriation Adjustments							
4.21 Surplus Eliminator: One-time salary increases provided to state employees per HB 395 or 396 are reflected here.							
General	0.00	21,300	0	0	0	0	21,300
Total	0.00	21,300	0	0	0	0	21,300
4.38 Supplemental - Change in Employee Compensation: The Governor recommends a 3% ongoing change in employee compensation, based on merit, to commence with the January 29, 2006 pay period. This will allow agencies to enhance employee compensation prior to the end of the current fiscal year (10 pay periods). Funding for the ongoing costs through FY 2007 is provided in DU 10.61.							
General	0.00	24,400	0	0	0	0	24,400
Total	0.00	24,400	0	0	0	0	24,400
FY 2006 Total Appropriation							
General	38.00	2,445,100	596,600	0	0	0	3,041,700
Dedicated	0.00	81,700	0	0	0	0	81,700
Other	0.00	0	96,200	0	0	0	96,200
Total	38.00	2,526,800	692,800	0	0	0	3,219,600
Expenditure Adjustments							
6.51 Transfer Between Programs: Transfers web design position from County Support to General Services.							
General	(1.00)	(32,600)	0	0	0	0	(32,600)
Total	(1.00)	(32,600)	0	0	0	0	(32,600)
FY 2006 Estimated Expenditures							
General	37.00	2,412,500	596,600	0	0	0	3,009,100
Dedicated	0.00	81,700	0	0	0	0	81,700
Other	0.00	0	96,200	0	0	0	96,200
Total	37.00	2,494,200	692,800	0	0	0	3,187,000
Base Adjustments							
8.31 Transfer Between Programs: In conjunction with DU 12.01, transfers the spending authority for County Support's computer services from General Services. This is the Adecco funding portion.							
General	0.00	0	139,800	0	0	0	139,800
Total	0.00	0	139,800	0	0	0	139,800

Tax Commission, State
County Support

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
8.41 Removal of One-Time Expenditures: Removes Personnel Costs for HB 395 and SB 1230.							
General	0.00	(21,300)	0	0	0	0	(21,300)
Dedicated	0.00	(81,700)	0	0	0	0	(81,700)
Total	0.00	(103,000)	0	0	0	0	(103,000)
FY 2007 Base							
General	37.00	2,391,200	736,400	0	0	0	3,127,600
Dedicated	0.00	0	0	0	0	0	0
Other	0.00	0	96,200	0	0	0	96,200
Total	37.00	2,391,200	832,600	0	0	0	3,223,800
Program Maintenance							
10.11 Change in Benefit Costs: Changes in benefit costs reflect a 3.5% increased cost of health insurance, which equates to \$250 per person.							
General	0.00	9,300	0	0	0	0	9,300
Total	0.00	9,300	0	0	0	0	9,300
10.18 Health and Life Insurance Premium Rebate: The change in health insurance providers, from Blue Shield to Blue Cross, has created a one-time opportunity to use unexpended reserves from the previous contract. This decision unit provides for a health and life insurance premium rebate equal to two months' premiums. The health insurance rebate is for both the employer and employee. The life insurance rebate is for the employer's share only.							
General	0.00	(63,000)	0	0	0	0	(63,000)
Total	0.00	(63,000)	0	0	0	0	(63,000)
10.21 General Inflation Adjustments: The Governor recommends an increase for inflation equivalent to 1.9% of non-medical Operating Expenditures and Trustee/Benefit Payments.							
General	0.00	0	11,000	0	0	0	11,000
Other	0.00	0	1,800	0	0	0	1,800
Total	0.00	0	12,800	0	0	0	12,800
10.31 Replacement Items: Provides spending authority for a scanner to process tax area code maps.							
Dedicated	0.00	0	0	15,000	0	0	15,000
Total	0.00	0	0	15,000	0	0	15,000
10.61 Salary Multiplier: This decision unit provides funding for the additional 16 pay periods to annualize the 3% ongoing change in employee compensation that was provided in DU 4.38.							
General	0.00	38,600	0	0	0	0	38,600
Total	0.00	38,600	0	0	0	0	38,600
10.62 Group and Temporary: This decision unit provides funding for the additional 16 pay periods to annualize the 3% ongoing change in employee compensation that was provided in DU 4.38.							
General	0.00	400	0	0	0	0	400
Total	0.00	400	0	0	0	0	400
10.71 Nondiscretionary Adjustments - Rent: Provides funding for rent a increase at the Rupert office.							
General	0.00	0	200	0	0	0	200
Total	0.00	0	200	0	0	0	200

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FY 2007 Total Maintenance							
General	37.00	2,376,500	747,600	0	0	0	3,124,100
Dedicated	0.00	0	0	15,000	0	0	15,000
Other	0.00	0	98,000	0	0	0	98,000
Total	37.00	2,376,500	845,600	15,000	0	0	3,237,100
Program Enhancements							
12.01 Adecco Consultants Replacement: This decision unit reduces overall costs by replacing higher priced outside temporary workers with permanent employees. The positions support GIS and technical services for counties.							
General	3.00	153,300	(219,300)	0	0	0	(66,000)
Dedicated	0.00	0	0	6,000	0	0	6,000
Total	3.00	153,300	(219,300)	6,000	0	0	(60,000)
12.02 Training Fund Capital Authority: Provides spending authority to the Seminars and Publications Fund so that County Support can buy equipment for summer training schools. Funds are raised through tuition charged to attendees.							
Other	0.00	0	0	30,000	0	0	30,000
Total	0.00	0	0	30,000	0	0	30,000
12.03 Additional Tax System Support: Not recommended. Requests 1.0 FTP for a system analyst to help absorb the increased work load for the deployment of additional tax administrative systems to the counties.							
General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
FY 2007 Gov's Recommendation							
General	40.00	2,529,800	528,300	0	0	0	3,058,100
Dedicated	0.00	0	0	21,000	0	0	21,000
Other	0.00	0	98,000	30,000	0	0	128,000
Total	40.00	2,529,800	626,300	51,000	0	0	3,207,100